



Master Course Syllabus

For additional course information, including prerequisites, corequisites, and course fees, please refer to the Catalog: <https://catalog.uvu.edu/>

Semester: Fall

Course Prefix: ACC

Course Title: Accounting Information Systems

Year: 2025

Course and Section #: 3510-601

Credits: 3

Course Description

Teaches analysis design and implementation of accounting information systems. Emphasizes accounting cycles, internal controls, and computerized environments.

Course Attributes

This course has the following attributes:

- ☐ General Education Requirements
- ☐ Global/Intercultural Graduation Requirements
- ☐ Writing Enriched Graduation Requirements
- ☒ Discipline Core Requirements in Program
- ☐ Elective Core Requirements in Program
- ☐ Open Elective

Other: *Click here to enter text.*

Instructor Information

Instructor Name: Dr. Noah M. Myers, Ph.D., CPA

Student Learning Outcomes

Upon successful completion, students should be able to . . .

- 1 Design and implement an accounting information system
 - 2 Analyze business procedures for internal control weaknesses
 - 3 Document business cycles
 - 4 Operate a computerized accounting information system in a small business environment
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Course Materials and Texts

Accounting Information Systems, by Richardson, Chang, and Smith. 3e

Course Requirements

Course Assignments, Assessments, and Grading Policy

- **Exams:** Three exams, including two mid-term exams and a final comprehensive exam. The first two exams are administered online with Proctorio, while the final is taken in-person. Exams test understanding of core course concepts. (50% of overall grade)
- **Projects:** One midterm and one group-based final project requiring students to design, analyze, and document accounting information systems. Groups consist of 2-4 members, and grades may vary among group members based on individual contributions. (25% of overall grade)
- **Assignments:** Homework assignments and hands-on activities reinforcing course concepts and the use of tools like Microsoft Access, SQL, and Lucidchart. (15% of overall grade)
- **Quizzes:** Participation quizzes administered most class periods to assess understanding of recent material. The lowest three quiz scores are dropped. (10% of overall grade)
- Grading scale:

A = 93-100 B - = 80-82.9 D+ = 67-69.9

A - = 90-92.9 C+ = 77-79.9 D = 63-66.9

B+ = 87-89.9 C = 73-76.9 D - = 60-62.9

B = 83-86.9 C - = 70-72.9 F = 0-59.9

Required or Recommended Reading Assignments

Required readings include the textbook chapters from lectures included below as well as multiple business news articles from outlets such as the Wall Street Journal, The Atlantic, and NPR.

General Description of the Subject Matter of Each Lecture or Discussion

- **Chapter 1: Accounting Information Systems and Firm Value**
 - Introduction to AIS and their role in enhancing firm value. Topics include the value chain, internal and external business processes, and the impact of AIS on profitability and stock prices. Introduction to enterprise systems and cloud computing.
- **Chapter 2: Accountants as Business Analysts**
 - Focus on business process documentation using BPMN and flowcharting techniques. Includes activity models, business rules, and best practices for process modeling.
- **Chapter 3: Data Modeling**
 - Introduction to structure models, UML class diagrams, and their application in relational database design. Coverage of business rules and decision tables for data structuring.
- **Chapter 4: Relational Databases and Enterprise Systems**
 - Fundamentals of relational databases, including keys, attributes, and relationships. Hands-on use of Microsoft Access and SQL for database creation and queries.
- **Chapter 5: Sales and Collections Business Process**

- Overview of the sales and collection process, including activity models and UML class diagrams. Emphasis on internal controls, application controls, and database implementation for the sales cycle.
- **Chapter 6: Purchases and Payments Business Process**
 - Analysis of the purchases and payments process using activity and structure models. Development of relational databases for tracking purchases and internal control measures for payments.
- **Chapter 9: Reporting Processes and Business Intelligence**
 - Discussion of data warehouses, digital dashboards, and business intelligence concepts. Hands-on practice with data visualization and financial reporting techniques.
- **Chapter 10: Data Analytics in Accounting**
 - Exploration of the AMPS model for data analytics. Practical examples of descriptive, diagnostic, predictive, and prescriptive data analysis using Excel.
- **Chapter 12: Emerging Technologies**
 - Focus on blockchain and artificial intelligence in accounting. Coverage of blockchain technology, use cases, and challenges. Introduction to AI applications like natural language processing and robotic process automation.
- **Chapter 13: AIS and Internal Controls**
 - Study of internal control frameworks, including COSO. Discussion of corporate governance, ethical considerations, and IT controls in AIS.
- **Chapter 14: Information Security and Computer Fraud**
 - Examination of cybersecurity risks, encryption, and fraud detection techniques. Coverage of GDPR, vulnerability assessment, and disaster recovery planning.

Required Course Syllabus Statements

Generative AI

General Guidelines for Use of Artificial Intelligence*

Generative AI tools such as ChatGPT, Perplexity and Google Gemini represent the cutting edge of what AI can do today. While these tools offer incredible potential to enhance your work, there are risks and limitations you need to be aware of. I encourage you to use them responsibly to improve your learning experience and develop skills that will be essential in the labor market.

First, the limitations. **The use of AI tools is not allowed for written assignments that ask for your opinion or your own ideas.** Please do not use them. I have used these tools extensively and have reviewed many student submissions in this class, so it is almost always apparent to me when a student submits AI generated content. AI-generated content can sometimes be imprecise, deceptive, or wholly fabricated (commonly referred to as “hallucinations”) and may inadvertently include copyrighted material. You are ultimately responsible for any content you submit that incorporates AI-generated material, so always verify the accuracy and appropriateness of what it generates. Remember, AI tools are powerful assistants, not infallible sources.

Second, I encourage you to use AI tools when you are stuck on technical concepts. Ask good questions with context and you will likely get good guidance. But transparency is essential. **If you use AI-generated content in your submitted work, you must disclose it clearly.** A simple statement such as, “I used ChatGPT to brainstorm ideas and refine the grammar of this submission, but the overall work reflects my own effort and perspective,” is sufficient. Strive to maintain originality by ensuring that your unique voice and critical thinking remain the dominant aspects of your submissions.

Lastly, use these tools as a means to enhance—not replace—your learning and creativity. Your ability to integrate your own insights and knowledge will not only distinguish your work but also prepare you for real-world scenarios where AI will augment, not substitute, human expertise. It is generally clear to me when submissions rely heavily on AI, so aim to strike a thoughtful balance between AI assistance and your own contributions.

**ChatGPT was used to enhance and clean up the writing of this part of the syllabus.*

Using Remote Testing Software

☐ This course does not use remote testing software.

☒ This course uses remote testing software. Remote test-takers may choose their remote testing locations. Please note, however, that the testing software used for this may conduct a brief scan of remote test-takers’ immediate surroundings, may require use of a webcam while taking an exam, may require the microphone be on while taking an exam, or may require other practices to confirm academic honesty. Test-takers therefore shall have no expectation of privacy in their test-taking location during, or immediately preceding, remote testing. If a student strongly objects to using test-taking software, the student should contact the instructor at the beginning of the semester to determine whether alternative testing arrangements are feasible. Alternatives are not guaranteed.

Required University Syllabus Statements

Accommodations/Students with Disabilities

Students needing accommodations due to a permanent or temporary disability, pregnancy or pregnancy-related conditions may contact UVU [Accessibility Services](#) at accessibilityservices@uvu.edu or 801-863-8747.

Accessibility Services is located on the Orem Campus in BA 110.

Deaf/Hard of Hearing students requesting ASL interpreters or transcribers can contact Accessibility Services to set up accommodations. Deaf/Hard of Hearing services can be contacted at DHHservices@uvu.edu

DHH is located on the Orem Campus in BA 112.

Academic Integrity

At Utah Valley University, faculty and students operate in an atmosphere of mutual trust. Maintaining an atmosphere of academic integrity allows for free exchange of ideas and enables all members of the community to achieve their highest potential. Our goal is to foster an intellectual atmosphere that

produces scholars of integrity and imaginative thought. In all academic work, the ideas and contributions of others must be appropriately acknowledged and UVU students are expected to produce their own original academic work.

Faculty and students share the responsibility of ensuring the honesty and fairness of the intellectual environment at UVU. Students have a responsibility to promote academic integrity at the university by not participating in or facilitating others' participation in any act of academic dishonesty. As members of the academic community, students must become familiar with their [rights and responsibilities](#). In each course, they are responsible for knowing the requirements and restrictions regarding research and writing, assessments, collaborative work, the use of study aids, the appropriateness of assistance, and other issues. Likewise, instructors are responsible to clearly state expectations and model best practices.

Further information on what constitutes academic dishonesty is detailed in [UVU Policy 541: Student Code of Conduct](#).

Equity and Title IX

Utah Valley University does not discriminate on the basis of race, color, religion, national origin, sex, sexual orientation, gender identity, gender expression, age (40 and over), disability, veteran status, pregnancy, childbirth, or pregnancy-related conditions, citizenship, genetic information, or other basis protected by applicable law, including Title IX and 34 C.F.R. Part 106, in employment, treatment, admission, access to educational programs and activities, or other University benefits or services. Inquiries about nondiscrimination at UVU may be directed to the U.S. Department of Education's Office for Civil Rights or UVU's Title IX Coordinator at 801-863-7999 – TitleIX@uvu.edu – 800 W University Pkwy, Orem, 84058, Suite BA 203.

Religious Accommodation

UVU values and acknowledges the array of worldviews, faiths, and religions represented in our student body, and as such provides supportive accommodations for students. Religious belief or conscience broadly includes religious, non-religious, theistic, or non-theistic moral or ethical beliefs as well as participation in religious holidays, observances, or activities. Accommodations may include scheduling or due-date modifications or make-up assignments for missed class work.

To seek a religious accommodation, a student must provide written notice to the instructor and the Director of Accessibility Services at accessibilityservices@uvu.edu. If the accommodation relates to a scheduling conflict, the notice should include the date, time, and brief description of the difficulty posed by the conflict. Such requests should be made as soon as the student is aware of the prospective scheduling conflict.

While religious expression is welcome throughout campus, UVU also has a [specially dedicated space](#) for meditation, prayer, reflection, or other forms of religious expression.